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U. S. Treasury dept.

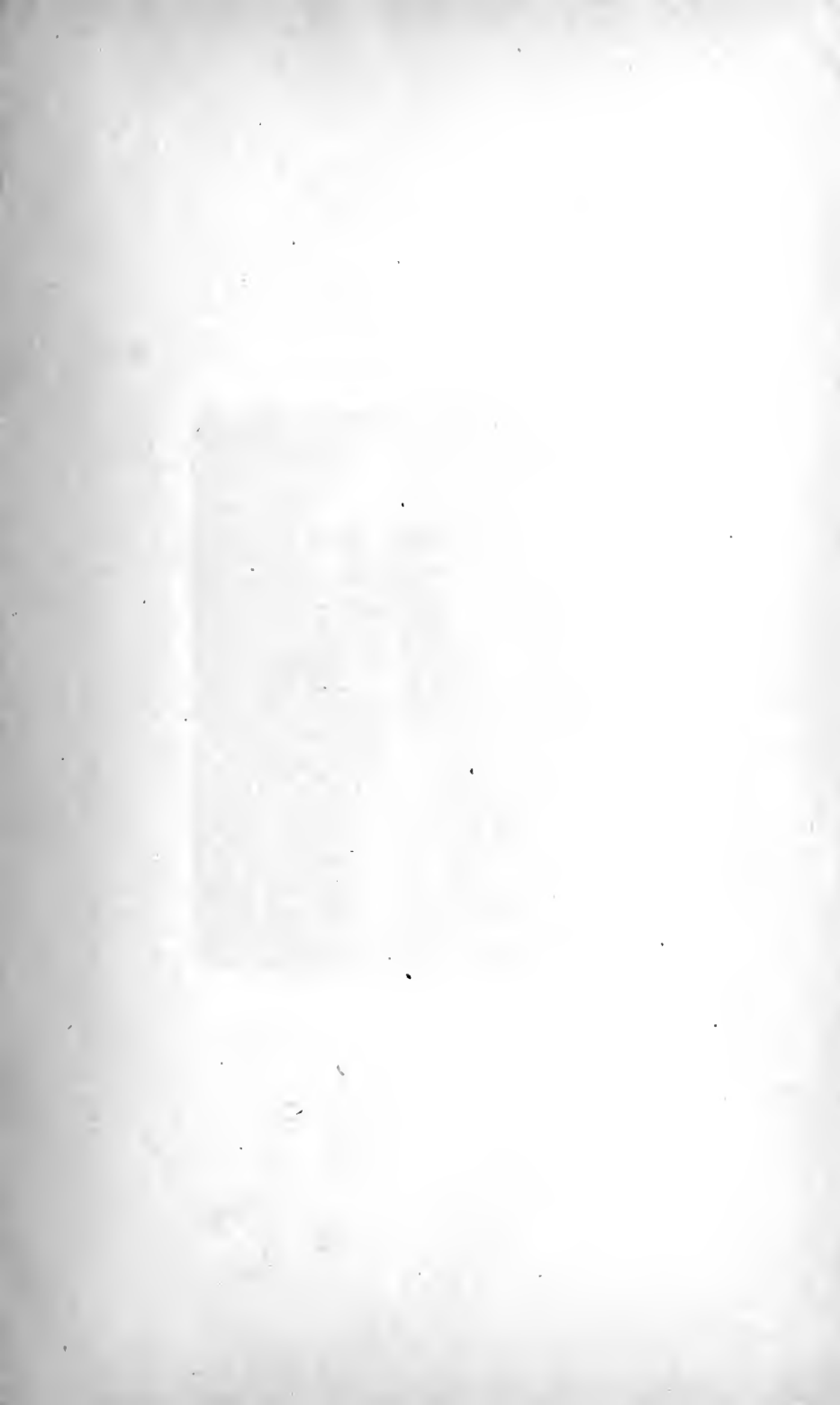
... Letter from the
secretary of the treasury ...

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Book 2646







U. S. Treasury
LETTER

FROM

THE SECRETARY OF THE TREASURY,

TRANSMITTING,

In response to Senate resolution of March 8, 1880, a statement showing the expenditures of the government on account of the war of the rebellion from July 1, 1861, to June 30, 1879, inclusive, &c.

JUNE 10, 1880.—Laid on the table and ordered to be printed.

TREASURY DEPARTMENT,
June 10, 1880.

SIR: I have the honor to acknowledge the receipt of a resolution of the Senate of March 8, 1880, as follows:

Resolved, That the Secretary of the Treasury be directed to communicate to the Senate the amount of money expended by the United States for all purposes necessarily growing out of the war of the rebellion, and specifying separately the amount paid on the principal of the public debt thereby incurred; the amount of interest paid on such debt for each year; the amount paid each year for pensions, including arrears of pension; and the amount paid to soldiers and sailors of that war under laws passed since its close, and that such information be brought down, where convenient, to the 1st day of January, 1880.

In reply thereto I have the honor to transmit herewith a statement showing the expenses of the government on account of the war of the rebellion from July 1, 1861, to June 30, 1879, inclusive, together with analytical statements of the public debt and receipts and expenditures of the government for the fiscal years 1856 to 1879 inclusive.

Very respectfully,

JOHN SHERMAN,
Secretary.Hon. WILLIAM A. WHEELER,
President of the Senate.

Statement showing the expenditures, as far as ascertained, necessarily growing out of the war of the rebellion from July 1, 1861, to June 30, 1879, inclusive.

Appropriation.	Gross expenditure.	Expenditure other than for the war.	Expenditure growing out of the war.
Expenses of national loans and currency	\$51,522,730 77	.....	\$51,522,730 77
Premiums	59,738,167 73	.....	59,738,167 73
Interest on public debt	1,809,301,485 19	43,045,286 74	1,764,256,198 45
Expenses of collecting revenue from customs	99,690,868 31	57,151,550 44	42,539,317 87
Judgments of Court of Claims	5,516,290 75	551,026 07	4,964,264 68
Payments of judgments Court of Alabama Claims	9,315,753 19	.....	9,315,753 19
Salaries and expenses of Southern Claims Commission	371,321 82	.....	371,321 82

Expenditures necessarily growing out of the war of the rebellion, &c.—Continued. 26

Appropriation.	Gross expenditure.	Expenditure other than the war.	Expenditure growing out of the war.
Salaries and expenses of American and British Claims Commission.....	\$295,878 54	.....	\$295,878 54
Award to British claimants.....	1,929,819 00	.....	1,929,819 00
Tribunal of arbitration at Geneva.....	244,815 40	.....	244,815 40
Salaries and expenses of Alabama Claims Commission.....	253,231 12	.....	253,231 12
Salaries and contingent expenses of Pension Office.	7,095,968 05	\$1,870,180 00	5,225,788 05
Salaries and contingent expenses of War Department.....	15,331,956 58	2,712,693 79	12,619,262 79
Salaries and contingent expenses of Executive Departments (exclusive of Pension Office and War Department).....	33,944,017 67	10,110,745 70	23,833,271 97
Expenses of assessing and collecting internal revenue.....	112,803,841 31	.....	112,803,841 31
Miscellaneous accounts.....	2,664,199 82	456,714 21	2,207,485 61
Subsistence of the Army.....	420,041,037 75	38,623,489 17	381,417,548 58
Quartermaster's Department.....	357,518,966 61	58,037,048 95	299,481,917 66
Incidental expenses of Quartermaster's Department.....	101,528,573 37	16,185,899 74	85,342,733 61
Transportation of the Army.....	407,463,324 81	70,669,439 25	336,793,885 56
Transportation of officers and their baggage.....	4,626,219 06	1,601,000 00	3,025,219 06
Clothing of the Army.....	356,651,466 31	11,107,586 11	345,543,880 20
Purchase of horses for cavalry and artillery.....	130,990,762 95	4,318,339 51	126,672,423 44
Barracks, quarters, &c.....	49,873,669 48	18,801,822 89	31,070,846 59
Heating and cooking stoves.....	487,881 45	39,150 00	448,731 45
Pay, mileage, general expenses, &c., of the Army.	184,473,721 26	106,388,991 79	78,084,729 47
Pay of two and three years' volunteers.....	1,040,102,702 58	.....	1,040,102,702 58
Pay of three months' volunteers.....	868,305 41	.....	868,305 41
Pay, &c., of one hundred days' volunteers.....	14,386,778 29	.....	14,386,778 29
Pay of militia and volunteers.....	6,126,952 65	.....	6,126,952 65
Pay, &c., to officers and men in the Department of the Missouri.....	844,150 55	.....	844,150 55
Pay and supplies of one hundred days' volunteers.....	4,824,877 68	.....	4,824,877 68
Bounty to volunteers and regulars on enlistment.....	38,522,046 20	.....	38,522,046 20
Bounty to volunteers and their widows and legal heirs.....	31,760,345 95	.....	31,760,345 95
Additional bounty act of July 28, 1866.....	69,998,786 71	.....	69,998,786 71
Collection and payment of bounty, &c., to colored soldiers, &c.....	263,158 11	.....	263,158 11
Reimbursing States for moneys expended for payment of military service of United States.....	9,635,512 85	.....	9,635,512 85
Defraying expenses of minute-men and volunteers in Pennsylvania, Maryland, Ohio, Indiana, and Kentucky.....	597,178 30	.....	597,178 30
Refunding to States expenses incurred on account of volunteers.....	31,297,242 60	.....	31,297,242 60
Reimbursements to Baltimore for aid in construction of defensive works in 1863.....	96,152 00	.....	96,152 00
Payment to members of certain military organizations in Kansas.....	296,097 28	.....	296,097 28
Expenses of recruiting.....	2,568,639 91	1,270,673 56	1,297,966 35
Draft and substitute fund.....	9,713,873 13	.....	9,713,873 13
Medical and Hospital Department.....	46,954,146 83	1,845,376 47	45,108,770 36
Medical and Surgical History and Statistics.....	196,048 32	.....	196,048 32
Medical Museum and Library.....	55,000 00	.....	55,000 00
Providing for comfort of sick, wounded, and discharged soldiers.....	2,232,785 12	.....	2,232,785 12
Freedmen's Hospital and Asylum.....	123,487 49	.....	123,487 49
Artificial limbs and appliances.....	509,283 21	.....	509,283 21
Ordnance service.....	6,114,553 38	1,561,001 07	4,553,551 71
Ordnance, ordnance stores, and supplies.....	59,798,079 70	3,864,146 87	55,933,932 83
Armament of fortifications.....	12,336,710 88	2,118,238 79	10,218,472 09
National armories, arsenals, &c.....	29,738,717 53	6,127,223 21	23,603,493 32
Purchase of arms for volunteers and regulars.....	76,378,935 13	.....	76,378,935 13
Traveling expenses First Michigan Cavalry and California and Nevada Volunteers.....	84,131 50	.....	84,131 50
Payment of expenses under reconstruction acts.....	3,128,905 94	.....	3,128,905 94
Secret service.....	681,587 42	.....	681,587 42
Books of tactics.....	172,568 15	.....	172,568 15
Medals of honor.....	29,890 00	.....	29,890 00
Support of National Home for disabled volunteer soldiers.....	8,546,184 76	.....	8,546,184 76
Publication of official records of war of the rebellion.....	170,993 98	.....	170,993 98
Contingencies of the Army and Adjutant-General's Department.....	3,291,835 14	565,136 39	2,726,698 75
Payments under special acts of relief.....	1,038,406 83	.....	1,038,406 83
Copying official reports.....	5,000 00	.....	5,000 00
Expenses of court of inquiry in 1863 and 1869.....	5,000 00	.....	5,000 00
United States police for Baltimore.....	100,000 00	.....	100,000 00

Expenditures necessarily growing out of the war of the rebellion, &c.—Continued.

Appropriation.	Gross expenditure.	Expenditure other than for the war.	Expenditure growing out of the war.
Preparing register of volunteers	\$1,015 45		\$1,015 45
Army pensions	427,744,192 80	\$30,315,000 00	407,429,192 80
Telegraph for military purposes	2,500,085 80		2,500,085 80
Maintenance of gunboat fleet proper	5,244,684 32		5,244,684 32
Keeping, transporting, and supplying prisoners of war	7,659,411 60		7,659,411 60
Permanent forts and fortifications; surveys for military defenses; contingencies of fortifications; platform for cannon of large caliber, &c., from 1862 to 1868	20,887,756 96	7,483,765 87	13,403,991 09
Construction and maintenance of steam-rams	1,370,730 42		1,370,730 42
Signal service	222,269 79	78,472 23	143,797 56
Gunboats on the Western rivers	3,239,314 18		3,239,314 18
Supplying, transporting, and delivering arms and munitions of war to loyal citizens in States in rebellion against the Government of the United States	1,649,596 57		1,649,596 57
Collecting, organizing, and drilling volunteers	29,091,666 57		29,091,666 57
Bridge-trains and equipage	1,413,701 75		1,413,701 75
Tool and siege trains	702,250 00		702,250 00
Completing the defenses of Washington	912,283 01		912,283 01
Commutation of rations to prisoners of war in rebel States	320,636 62		320,636 62
National cemeteries	4,162,848 39		4,162,848 39
Purchase of Ford's theater	88,000 00		88,000 00
Temporary relief to destitute people in District of Columbia	57,000 00		57,000 00
Headstones, erection of headstones, pay of superintendents, and removing the remains of officers to national cemeteries	1,080,185 54		1,080,185 54
State of Tennessee for keeping and maintaining United States military prisoners	22,749 49		22,749 49
Capture of Jeff. Davis	97,031 62		97,031 62
Removing wreck of gunboat Oregon in Cliefunct River, Louisiana	5,500 00		5,500 00
Support of Bureau of Refugees and Freedmen	11,454,237 30		11,454,237 30
Claims for quartermaster's stores and commissary supplies	850,220 91		850,220 91
Miscellaneous claims audited by Third Auditor	94,223 11	47,112 11	47,111 00
Claims of loyal citizens for supplies furnished during the rebellion	4,170,304 54		4,170,304 54
Payment for use of Corcoran Art Gallery	125,000 00		125,000 00
Expenses of sales of stores and material	5,842 43		5,842 43
Transportation of insane volunteer soldiers	1,000 00		1,000 00
Horses and other property lost in military service	4,281,724 91		4,281,724 91
Purchase of cemetery grounds near Columbus, Ohio	500 00		500 00
Fortifications on the northern frontier	683,748 12		683,748 12
Pay of the Navy	144,549,073 96	70,086,769 62	74,462,304 34
Provisions of the Navy	32,771,931 16	16,403,307 34	16,368,623 82
Clothing of the Navy	2,709,491 98	1,114,701 00	1,594,790 98
Construction and repair	170,007,781 25	35,829,684 80	134,178,096 45
Equipment of vessels	25,174,614 53		25,174,614 53
Ordnance	38,063,357 67	6,641,263 30	31,422,094 37
Surgeons' necessities	2,178,769 74	241,025 68	1,937,744 06
Yards and docks	33,638,156 59	3,367,854 52	30,300,302 07
Fuel for the Navy	19,952,754 36	8,612,521 68	11,340,232 68
Hemp for the Navy	2,836,916 69	1,968,664 42	898,252 27
Steam machinery	49,297,318 57		49,297,318 57
Navigation	2,526,247 00		2,526,247 00
Naval hospitals	875,452 34	375,789 40	499,662 94
Magazines	753,822 13	349,290 48	404,531 65
Marine Corps, pay, clothing, &c.	16,726,906 00	8,969,290 82	7,757,615 18
Naval Academy	2,640,440 87	778,308 86	1,862,132 01
Naval Asylum, Philadelphia	652,049 89	63,394 00	588,655 89
Temporary increase of the Navy	8,123,766 21		8,123,766 21
Miscellaneous appropriations	2,614,044 77		2,614,044 77
Naval pensions	7,540,043 00	950,000 00	6,590,043 00
Bounties to seamen	2,821,530 10		2,821,530 10
Bounty for destruction of enemies' vessels	271,309 28		271,309 28
Indemnity for lost clothing	389,025 33		389,025 33
Total expenditures	6,844,571,431 03	654,641,522 45	6,189,929,908 58

NOTE.—Only the appropriations from which war expenditures were made are included in the above. A statement of the total receipts and expenditures of the United States, from 1856 to 1879 inclusive, classified under appropriate heads, will be found on pages 4 and 5.

RECEIPTS AND EXPENDITURES OF THE GOVERNMENT FROM 1856 TO 1879.
Recapitulation of net revenue by fiscal years.

Year.	Customs.	Internal revenue.	Direct tax.	Sales of public lands.	Miscellaneous sources		Net revenue.	Receipts from loans and Treasury notes.
					Premiums on loans and sales of gold coin.	Other miscellaneous items.		
1856.....	\$84,022,863 50			\$8,917,744 83	.....	\$1,116,190 81	\$74,056,699 24	\$200 00
1857.....	63,875,905 05			3,829,486 64	.....	1,259,920 88	68,905,312 57	3,900 00
1858.....	41,789,620 96			3,513,715 87	.....	1,352,029 13	46,655,365 96	23,717,300 00
1859.....	49,563,824 38			1,756,687 30	\$709,357 72	1,454,506 21	53,486,465 61	28,287,500 00
1860.....	53,187,511 87			1,778,557 71	39,608 60	1,088,520 25	56,064,697 83	20,776,800 00
1861.....	38,582,125 64			870,653 54	33,630 90	1,023,915 31	41,504,920 39	41,861,769 74
1862.....	49,056,397 62			152,203 77	68,400 00	913,122 31	51,367,355 43	528,682,466 56
1863.....	69,059,642 40			167,617 17	602,345 41	3,741,794 38	112,697,290 95	776,682,361 57
1864.....	102,316,152 99			588,333 29	21,174,101 91	30,331,401 25	204,626,771 00	1,128,873,943 36
1865.....	84,928,290 60			996,557 31	11,083,446 89	25,441,556 00	333,714,665 08	472,224,740 85
1866.....	179,046,651 58			665,031 63	38,083,655 68	29,030,314 23	538,632,620 06	712,851,553 05
1867.....	176,417,810 88			1,163,575 76	27,787,330 35	15,037,522 15	490,634,010 27	640,426,910 29
1868.....	164,464,599 56			1,318,715 41	29,263,629 50	17,745,403 59	405,638,083 32	635,111,433 20
1869.....	180,048,426 63			4,020,344 31	13,755,491 12	13,997,338 65	370,943,747 21	298,078,081 06
1870.....	194,538,374 44			3,350,481 76	15,295,643 76	12,942,118 30	411,255,477 63	285,474,496 00
1871.....	206,270,408 05			2,388,646 68	8,892,829 65	22,093,541 21	383,493,944 89	268,768,523 47
1872.....	216,370,286 77			2,573,714 19	9,412,637 65	15,106,651 23	374,106,867 56	305,047,054 00
1873.....	188,089,522 70			2,862,312 38	11,560,330 83	17,161,276 65	333,738,204 67	439,372,555 46
1874.....	163,103,533 69			1,852,428 93	5,037,665 22	17,073,042 73	286,000,651 10	387,971,556 00
1875.....	157,167,722 35			1,413,610 17	3,979,279 69	15,431,915 31	287,482,639 16	337,453,808 00
1876.....	148,071,984 61			1,129,466 95	4,029,280 58	17,456,776 19	269,000,586 62	318,871,749 00
1877.....	130,956,043 07			976,253 68	4,405,776 58	18,031,655 46	269,000,586 62	404,581,201 00
1878.....	130,170,080 20			1,079,743 37	317,102 30	15,614,728 09	257,763,578 70	792,807,643 00
1879.....	137,250,047 70			924,781 06	1,505,047 63	20,585,697 49	273,827,184 46	

Analysis of the principal of the public debt of the United States, from July 1, 1856, to July 1, 1879.

Year.	3 per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7 3-10 per cents.	Total interest-bearing debt.	Annual interest charge.
1856 (July 1)							\$31,762,761 77	\$1,869,445 70
1857				\$2,632,000 00	\$28,130,761 77	.....	28,460,938 93	1,672,767 53
1858				3,480,000 00	24,971,958 93	.....	44,700,858 11	2,446,070 28
1859				23,538,000 00	21,162,938 11	.....	58,290,738 11	3,126,166 28
1860				37,727,800 00	21,164,538 11	.....	64,640,858 11	3,443,087 29
1861				43,476,300 00	57,358,673 95	.....	90,380,873 95	5,092,630 43
1862				33,922,200 00	154,313,295 01	\$122,582,485 34	365,304,826 92	22,048,509 59
1863				30,483,000 00	431,444,813 83	139,974,435 34	707,531,634 47	41,854,148 01
1864				30,483,000 00	842,882,652 09	139,286,965 34	1,350,930,763 50	78,853,487 24
1865				300,213,480 00	1,213,495,169 90	671,610,397 02	2,221,311,918 29	137,742,617 43
1865 (August 31)				245,709,420 63	1,281,736,439 33	830,000,000 00	2,381,530,294 06	150,977,097 87
1866 (July 1)				269,175,727 65	1,198,546,041 02	813,490,631 95	2,332,331,207 60	146,068,106 29
1867				207,982,665 01	1,543,452,080 02	488,514,846 95	2,218,967,387 06	138,892,451 39
1868				198,533,435 01	1,874,317,222 39	37,397,196 95	2,202,088,727 09	128,493,598 14
1869	\$64,000,000 00			221,586,300 00	1,765,317,422 39	.....	2,046,455,722 39	125,525,998 34
1870	66,125,000 00			221,588,300 00	1,613,897,300 00	.....	1,934,696,750 00	118,784,960 34
1871	59,550,000 00	678,000 00		274,236,450 00	1,374,883,800 00	.....	1,814,794,100 00	103,988,463 00
1872	45,885,000 00	678,000 00		414,567,300 00	1,281,238,650 00	.....	1,710,483,950 00	98,040,804 50
1873	24,665,000 00	678,000 00		510,628,050 00	1,213,624,700 00	.....	1,738,930,750 00	96,855,690 50
1874	14,000,000 00	678,000 00		607,132,750 00	1,100,865,550 00	.....	1,722,676,300 00	95,104,269 00
1875	14,000,000 00	678,000 00		711,685,800 00	854,621,850 00	.....	1,710,685,450 00	93,160,433 50
1876	14,000,000 00		\$140,000,000 00	703,266,650 00	738,610,000 00	.....	1,711,888,500 00	94,654,472 50
1877	14,000,000 00	98,850,000 00	240,000,000 00	508,410,350 00	283,681,350 00	.....	1,797,643,700 00	83,773,778 50
1878	14,000,000 00	741,522,000 00	250,000,000 00			.....	
1879	14,000,000 00					.....	

Analysis of the principal of the public debt of the United States, &c.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt, less cash in Treasury.	Population of the United States.	Debt per capita.	Interest per capita.
1856 (July 1).....	\$209, 776 13	.....	\$31, 972, 557 90	\$21, 006, 584 89	\$10, 905, 953 01	28, 083, 000	\$0 36	\$0 07
1857.....	238, 872 92	.....	29, 699, 831 85	18, 701, 210 69	9, 998, 621 76	28, 916, 000	35	06
1858.....	211, 042 92	.....	44, 911, 881 03	7, 011, 629 31	37, 900, 191 72	29, 753, 000	28	07
1859.....	206, 099 77	.....	58, 496, 837 88	5, 691, 603 69	53, 405, 234 19	30, 596, 000	1 75	11
1860.....	201, 449 77	.....	64, 812, 287 88	4, 877, 885 87	59, 964, 403 01	31, 443, 231	1 91	11
1861.....	199, 999 77	.....	90, 580, 873 72	2, 862, 212 92	87, 718, 660 80	32, 064, 000	2 74	16
1862.....	280, 195 21	\$158, 591, 390 00	524, 176, 412 13	18, 863, 639 96	505, 312, 752 17	32, 704, 000	15 45	67
1863.....	473, 618 16	411, 767, 456 60	1, 119, 772, 138 63	8, 421, 401 22	1, 119, 350, 737 41	33, 303, 000	33 31	1 25
1864.....	416, 335 85	453, 437, 271 21	1, 815, 784, 370 57	106, 332, 093 53	1, 709, 452, 277 04	34, 046, 000	50 21	2 32
1865.....	1, 245, 771 20	458, 090, 180 25	2, 680, 647, 869 74	5, 832, 012 98	2, 674, 815, 856 76	34, 718, 000	76 98	3 97
1865 (August 31).....	1, 503, 020 09	461, 616, 311 51	2, 844, 619, 626 56	88, 218, 055 13	2, 756, 431, 571 43	35, 228, 000	78 25	4 29
1866 (July 1).....	935, 092 65	439, 969, 874 04	2, 773, 236, 173 69	137, 200, 009 85	2, 636, 036, 163 84	35, 469, 000	74 32	4 12
1867.....	1, 840, 615 01	428, 218, 101 20	2, 678, 136, 103 87	169, 974, 892 18	2, 508, 151, 211 69	36, 211, 000	69 26	3 84
1868.....	1, 197, 340 80	408, 401, 782 61	2, 611, 687, 851 19	130, 834, 437 96	2, 480, 853, 413 23	36, 973, 000	67 10	3 48
1869.....	5, 260, 181 00	421, 131, 510 55	2, 588, 452, 213 94	155, 680, 340 85	2, 432, 771, 873 09	37, 756, 000	64 43	3 32
1870.....	3, 708, 641 00	420, 508, 064 42	2, 480, 672, 437 81	149, 502, 471 60	2, 331, 169, 956 21	38, 558, 371	60 46	2 08
1871.....	1, 948, 902 26	416, 565, 680 06	2, 353, 211, 332 32	106, 217, 263 65	2, 246, 994, 068 67	39, 555, 000	58 81	2 56
1872.....	7, 926, 797 26	430, 530, 431 52	2, 353, 251, 328 78	103, 476, 738 45	2, 249, 786, 530 33	40, 604, 000	52 95	2 55
1873.....	51, 929, 710 26	473, 069, 332 94	2, 234, 462, 993 20	129, 020, 932 45	2, 105, 462, 060 75	41, 704, 000	50 49	2 35
1874.....	3, 216, 590 26	509, 543, 128 17	2, 251, 690, 408 43	147, 541, 314 74	2, 104, 149, 153 69	42, 836, 000	49 10	2 31
1875.....	11, 425, 820 26	498, 182, 411 69	2, 232, 284, 531 95	142, 243, 361 82	2, 090, 041, 170 13	44, 009, 000	47 44	2 19
1876.....	3, 902, 420 26	465, 807, 196 69	2, 180, 395, 066 95	119, 469, 726 70	2, 060, 925, 340 25	45, 316, 000	45 48	2 10
1877.....	16, 648, 860 26	476, 764, 031 84	2, 205, 301, 392 10	186, 025, 960 73	2, 019, 275, 431 37	46, 624, 000	43 31	2 00
1878.....	5, 594, 560 26	455, 875, 682 27	2, 256, 205, 892 53	256, 823, 612 08	1, 999, 382, 280 45	47, 983, 000	41 67	1 97
1879.....	37, 015, 630 26	410, 835, 741 78	2, 245, 495, 072 04	249, 080, 107 01	1, 996, 414, 965 03	49, 335, 000	40 42	1 69

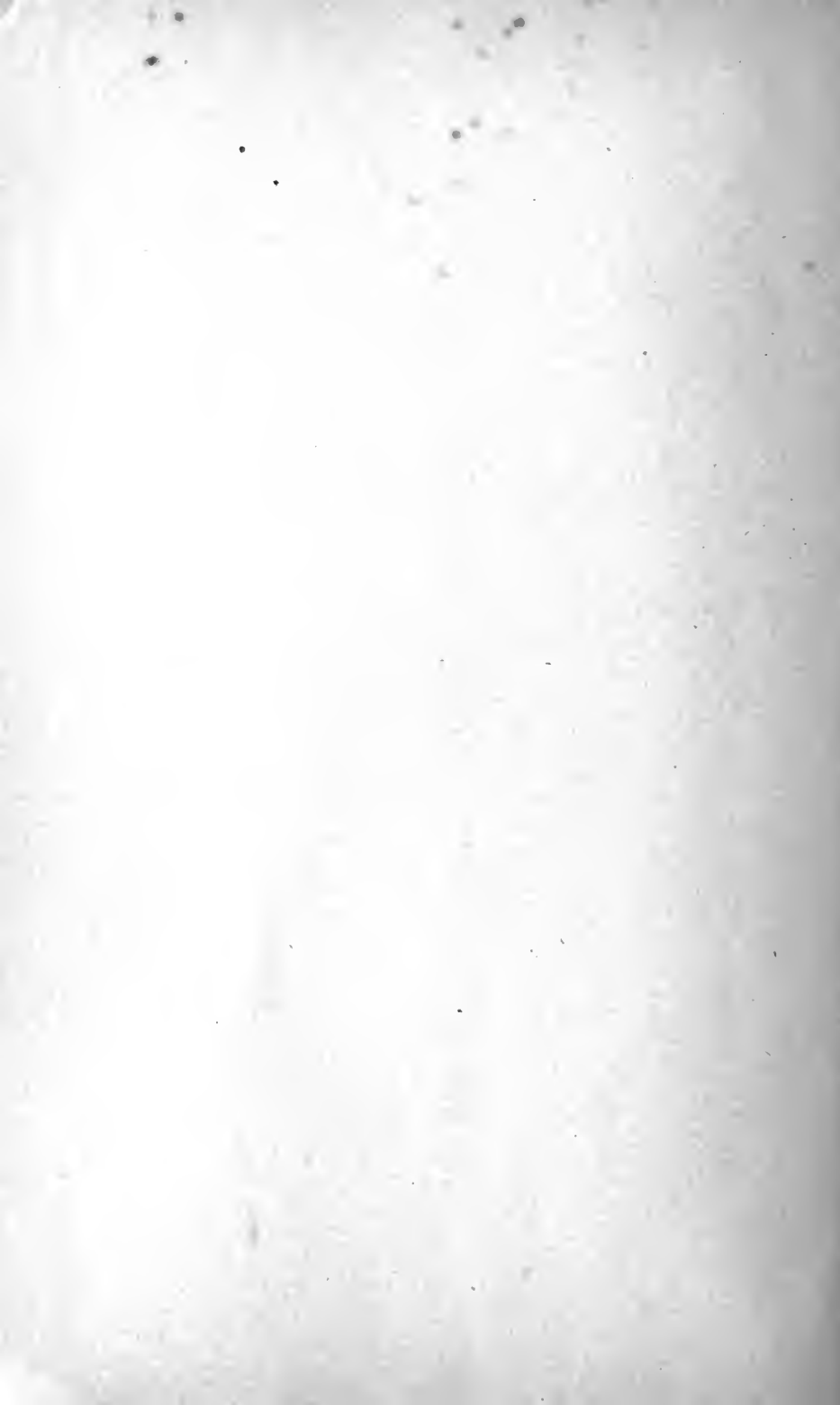
NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest-charge on Pacific Railway bonds.

NOTE 2.—The statement of population for 1860 and 1870 is by enumeration, and for other years from estimates prepared by Prof. E. B. Elliott, of this department.

NOTE 3.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

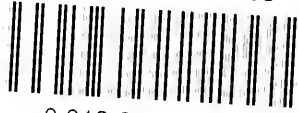
NOTE 4.—The temporary loan, per act of July 11, 1862, is included in the 4 per cent., from 1862 to 1868, inclusive, with the exception of the amount outstanding for August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent. to 6 per cent., and was redeemable on ten days' notice after thirty days, but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent. interest on an average for the year.







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